

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re	: Chapter 11 Case No.
	:
LEHMAN BROTHERS HOLDINGS INC., <i>et al.</i> ,	: 08-13555 (JMP)
	:
Debtors.	: (Jointly Administered)
-----X	

**ORDER GRANTING DEBTORS' THIRTY-FOURTH
OMNIBUS OBJECTION TO CLAIMS (MISCLASSIFIED CLAIMS)**

Upon the thirty-fourth omnibus objection to claims, dated July 19, 2010 (the “Thirty-Fourth Omnibus Objection to Claims”),¹ of Lehman Brothers Holdings Inc. and its affiliated debtors in the above-referenced chapter 11 cases, as debtors and debtors in possession (collectively, the “Debtors”), seeking entry of an order, pursuant to section 502 of title 11 of the United States Code (the “Bankruptcy Code”), Rule 3007 of the Federal Rules of Bankruptcy Procedure, and this Court’s order approving procedures for the filing of omnibus objections to proofs of claim [Docket No. 6664], reclassifying the Misclassified Claims to reflect their proper classification in whole or in part as general unsecured claims, all as more fully described in the Thirty-Fourth Omnibus Objection to Claims; and due and proper notice of the Thirty-Fourth Omnibus Objection to Claims having been provided, and it appearing that no other or further notice need be provided; and the Court having found and determined that the relief sought in the Thirty-Fourth Omnibus Objection to Claims is in the best interests of the Debtors, their estates, creditors, and all parties in interest and that the legal and factual bases set forth in the Thirty-Fourth Omnibus Objection to Claims establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefor, it is

¹ Capitalized terms used herein and not otherwise defined herein shall have the meanings ascribed to such terms in the Debtors’ Thirty-Fourth Omnibus Objection to Claims.

ORDERED that the relief requested in the Thirty-Fourth Omnibus Objection to Claims is granted to the extent provided herein; and it is further

ORDERED that each Misclassified Claim listed on Exhibit 1 annexed hereto is hereby reclassified as a general unsecured nonpriority claim as indicated in Exhibit 1; and it is further

ORDERED that Debtors have withdrawn without prejudice the Thirty-Fourth Omnibus Objection to Claims with respect to the claims listed on Exhibit 2 annexed hereto; and it is further

ORDERED that Debtors have adjourned to the next omnibus hearing date (or as may be further adjourned by the Debtors) the Thirty-Fourth Omnibus Objection to Claims with respect to the claims listed on Exhibit 3 annexed hereto; and it is further

ORDERED that the Debtors' Court-appointed claims agent is authorized and directed to reclassify the Misclassified Claims pursuant to this Order; and it is further

ORDERED that this Order has no res judicata, estoppel, or other effect on any valid rights of setoff, netting and/or recoupment in connection with any claims listed on Exhibit 1 annexed hereto; and it is further

ORDERED that this Order has no res judicata, estoppel, or other effect on the validity, allowance, or disallowance of, and all rights to object and defend on any basis are expressly reserved with respect to any and all claims, including but not limited to any claim listed on Exhibit 1 annexed hereto as well as any claim listed on Exhibit A to the Thirty-Fourth Omnibus Objection to Claims but not on Exhibit 1; and it is further

ORDERED that this Court shall retain jurisdiction to hear and determine all matters arising from or related to this Order.

Dated: New York, New York
September 2, 2010

s/ James M. Peck
Honorable James M. Peck
United States Bankruptcy Judge

EXHIBIT 1

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 34: EXHIBIT 1 - MISCLASSIFIED CLAIMS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
1	BANK OF MONTREAL ATTN: BARRY STRATTON 111 WEST MONROE STREET CHICAGO, IL 60603	24930	09/21/2009	Lehman Brothers Special Financing Inc.	Secured	\$30,757,014.05*	Unsecured	\$30,757,014.05*
2	BANK OF MONTREAL ATTN: BARRY STRATTON 111 WEST MONROE STREET CHICAGO, IL 60603	24931	09/21/2009	Lehman Brothers Holdings Inc.	Secured	\$30,757,014.05*	Unsecured	\$30,757,014.05*
3	BTR GLOBAL GROWTH TRADING LIMITED C/O HALPERIN BATTAGLIA RAICHT, LLP ATTN: CHRIS BATTAGLIA, ESQ. 555 MADISON AVENUE, 9TH FLOOR NEW YORK, NY 10022	22767	09/21/2009	Lehman Brothers Holdings Inc.	Secured	\$35,020,994.80*	Unsecured	\$35,020,994.80*
4	BTR GLOBAL OPPORTUNITY TRADING LIMITED ATTN: CHRI BALTAGLIA, ESQ. C/O HALPERIN BALLTAGLIA RALCHL, LLP 555 MADISON AVENUE, 9TH FLOOR NEW YORK, NY 10022	24439	09/21/2009	Lehman Brothers Holdings Inc.	Secured	\$49,584,620.96*	Unsecured	\$49,584,620.96*
5	BTR GLOBAL PROSPECTOR TRADING LIMITED C/O HALPERIN BATIAGLIA RAICHT, LLP ATTN: CHRIS BATTAGLIA ESQ. 555 MADISON AVENUE, 9TH FLOOR NEW YORK, NY 10022	24468	09/21/2009	Lehman Brothers Holdings Inc.	Secured	\$61,814,140.09*	Unsecured	\$61,814,140.09*
6	CGI GVF (LUX) MASTERS S.A.R.L. C/O CARVAL INVESTORS UK LIMITED ATTN: ANNEMARIE JACOBSEN KNOWLE HILL PARK, FAIRMILE LANE SURREY, KT11 2PD UNITED KINGDOM	28819	09/22/2009	Lehman Brothers Holdings Inc.	Secured	\$30,489,845.00*	Unsecured	\$30,489,845.00*

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 34: EXHIBIT 1 - MISCLASSIFIED CLAIMS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
7	COMMERZBANK AG - GROUP INTENSIVE CARE INTENSIVE CARE CORPORATES INTERNATIONAL ATTN: JOACHIM BALLERSTAEDT, KAISERSTRASSE 16 FRANKFURT AM MAIN, 60261 GERMANY	27638	09/22/2009	Lehman Brothers Holdings Inc.	Secured	\$1,790,927,594.79	Unsecured	\$1,790,927,594.79
8	DZ BANK AG DEUTSCHE ZENTRAL- GENOSSENSCHAFTSBANK ATTN: STEPHAN ROST D-60265 FRANKFURT AM MAIN FEDERAL REPUBLIC OF GERMANY, GERMANY	17423	09/18/2009	Lehman Brothers Special Financing Inc.	Secured	\$213,525,103.75	Unsecured	\$213,525,103.75
9	DZ BANK AG DEUTSCHE ZENTRAL- GENOSSENSCHAFTSBANK ATTN: STEPHAN ROST D-60265 FRANKFURT AM MAIN FEDERAL REPUBLIC OF GERMANY, GERMANY	17424	09/18/2009	Lehman Brothers Holdings Inc.	Secured	\$213,525,103.75	Unsecured	\$213,525,103.75
10	DZ BANK AG DEUTSCHE ZENTRAL- GENOSSENSCHAFTSBANK ATTN: STEPHAN ROST D-60265 FRANKFURT AM MAIN FEDERAL REPUBLIC OF GERMANY, GERMANY	17426	09/18/2009	Lehman Brothers Holdings Inc.	Secured	\$46,109,898.40	Unsecured	\$46,109,898.40
11	FHC MASTER FUND, LTD. C/O K & L GATES LLP ATTN: RICHARD S. MILLER ESQ. 599 LEXINGTON AVENUE NEW YORK, NY 10022	43973	10/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured Subtotal	\$33,144,973.81 \$16,680,161.43 \$49,825,135.24	Unsecured	\$49,825,135.24
12	FORTIS BANK NV WARANDEBERG 3 BRUSSEL, 1000 BELGIUM	16066	09/18/2009	Lehman Brothers Holdings Inc.	Secured	\$99,491,693.00*	Unsecured	\$99,491,693.00*

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 34: EXHIBIT 1 - MISCLASSIFIED CLAIMS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
13	GFA I LLC, AS SUCCESSOR IN INTEREST TO CERTAIN CLAIMS OF KEYBANK NA C/O ASHURST LLP ATTN: AMANDA GOEHRING 1 PENN PLAZA 36TH FLOOR NEW YORK, NY 10119	28821	09/22/2009	Lehman Brothers Special Financing Inc.	Secured	\$30,489,845.00*	Unsecured	\$30,489,845.00*
14	GFA I LLC, AS SUCCESSOR IN INTEREST TO CERTAIN CLAIMS OF KEYBANK NA C/O ASHURST LLP ATTN: AMANDA GOEHRING 1 PENN PLAZA 36TH FLOOR NEW YORK, NY 10119	28822	09/22/2009	Lehman Brothers Holdings Inc.	Secured	\$30,489,845.00*	Unsecured	\$30,489,845.00*
15	GOLDMAN SACHS LENDING PARTNERS LLC TRANSFEROR: TPG-AXON PARTNERS L.P. c/o Goldman, Sachs & Co. Attn: A. Caditz 30 Hudson Street, 36th Floor Jersey City, NJ 07302	17600	09/18/2009	Lehman Brothers Holdings Inc.	Secured Unsecured Subtotal	\$23,820,228.00* Undetermined \$23,820,228.00	Unsecured	\$23,820,228.00*
16	INTEGRATED CORE STRATEGIES (ASIA) PTC. LTD. ATTN: GENERAL COUNSEL 666 FIFTH AVENUE, 8TH FLOOR NEW YORK, NY 10103	24486	09/21/2009	Lehman Brothers Holdings Inc.	Administrative Secured Subtotal	Undetermined \$41,469,942.00* \$41,469,942.00	Unsecured	\$41,469,942.00*
17	INTEGRATED CORE STRATEGIES (EUROPE) S.A.R.L. ATTN: GENERAL COUNSEL 666 FIFTH AVENUE, 8TH FLOOR NEW YORK, NY 10103	24484	09/21/2009	Lehman Brothers Holdings Inc.	Administrative Secured Subtotal	Undetermined \$129,792,250.00* \$129,792,250.00	Unsecured	\$129,792,250.00*

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 34: EXHIBIT 1 - MISCLASSIFIED CLAIMS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
18	KEVA (LOCAL GOV PENSIONS INSTITUTION) P.O. BOX 425 HELSINKI, FI-00101 FINLAND	24340	09/21/2009	Lehman Brothers Holdings Inc.	Secured	\$31,663,138.86	Unsecured	\$31,663,138.86
19	LEDCOR PETTY CONSTRUCTION, L.P. THOMAS J. LOFARO LEDCOR GROUP OF COMPANIES 6405 MIRA MESA BLVD., SUITE 100 SAN DIEGO, CA 92121	5017	06/29/2009	Lehman Brothers Holdings Inc.	Secured	\$26,007,864.85*	Unsecured	\$26,007,864.85*
20	MILLENNIUM INTERNATIONAL, LTD. ATTN: GENERAL COUNSEL 666 FIFTH AVENUE, 8TH FLOOR NEW YORK, NY 10103	24488	09/21/2009	Lehman Brothers Holdings Inc.	Administrative	Undetermined	Unsecured	\$39,083,394.00*
					Secured	\$39,083,394.00*		
					Subtotal	\$39,083,394.00		
21	MILLENNIUM PARTNERS, L.P. ATTN: GENERAL COUNSEL 666 FIFTH AVENUE, 8TH FLOOR NEW YORK, NY 10103	24490	09/21/2009	Lehman Brothers Holdings Inc.	Administrative	Undetermined	Unsecured	\$107,805,972.00*
					Secured	\$107,805,972.00*		
					Subtotal	\$107,805,972.00		
22	MORGAN STANLEY & CO INTERNATIONAL LIMITED 1585 BROADWAY NEW YORK, NY 10036-8293	11305	09/10/2009	Lehman Brothers Holdings Inc.	Secured	\$342,589,527.88*	Unsecured	\$342,589,527.88*
23	MORGAN STANLEY CAPITAL SERVICES INC. ATTN: CHIEF LEGAL OFFICER 1585 BROADWAY NEW YORK, NY 10036-8293	11306	09/10/2009	Lehman Brothers Holdings Inc.	Secured	\$1,019,588,693.07*	Unsecured	\$1,019,588,693.07*

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 34: EXHIBIT 1 - MISCLASSIFIED CLAIMS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
24	MORGAN STANLEY MORTGAGE SERVICING LIMITED ATTN: PATRICK SCIARRONE 25 CABOT SQUARE, CANARY WHARF, FL. 5 LONDON, E14 4QA UNITED KINGDOM	28321	09/22/2009	Lehman Brothers Holdings Inc.	Secured	\$26,007,804.19*	Unsecured	\$26,007,804.19*
25	OCM OPPORTUNITIES FUND VII DELAWARE LP ATTN: RICHARD TING 333 S. GRAND AVENUE, 28TH FLOOR LOS ANGELES, CA 90071	18836	09/18/2009	Lehman Brothers Holdings Inc.	Secured Unsecured Subtotal	\$30,489,845.00* Undetermined \$30,489,845.00	Unsecured	\$30,489,845.00*
26	OCM OPPORTUNITIES FUND VII DELAWARE LP ATTN: RICHARD TING 333 S. GRAND AVENUE, 28TH FLOOR LOS ANGELES, CA 90071	18837	09/18/2009	Lehman Brothers Special Financing Inc.	Secured Unsecured Subtotal	\$30,489,845.00* Undetermined \$30,489,845.00	Unsecured	\$30,489,845.00*
27	PARKCENTRAL GLOBAL HUB LIMITED ATTN: CHARLES THRESH, JAMES BENNETT, PETER LOGIE C/O KPMG ADVISORY LIMITED CROWN HOUSE BERMUDA	27584	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured Subtotal	\$32,657,000.00* \$16,280,726.00* \$48,937,726.00	Unsecured	\$48,937,726.00*
28	SASC 2007-BC4 A4 II, LLC C/O PAUL PATTERSON, ESQ STRADLEY RONON STEVENS & YOUNG, LLC 2600 ONE COMMERCE SQUARE PHILADELPHIA, PA 19103-7098	14710	09/17/2009	Structured Asset Securities Corporation	Secured	\$36,753,446.67	Unsecured	\$36,753,446.67

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 34: EXHIBIT 1 - MISCLASSIFIED CLAIMS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
29	SASC 2007-BC4 A4 II, LLC C/O PAUL PATTERSON, ESQ STRADLEY RONON STEVENS & YOUNG, LLC 2600 ONE COMMERCE SQUARE PHILADELPHIA, PA 19103-7098	14715	09/17/2009	Lehman Brothers Holdings Inc.	Secured	\$36,753,446.67	Unsecured	\$36,753,446.67
30	SASC 2007-BC4 A4 II, LLC C/O PAUL PATTERSON, ESQ STRADLEY RONON STEVENS & YOUNG, LLC 2600 ONE COMMERCE SQUARE PHILADELPHIA, PA 19103-7098	14717	09/17/2009	Lehman Brothers Holdings Inc.	Secured	\$51,293,673.21	Unsecured	\$51,293,673.21
31	SHANTI ASSET MANAGEMENT 4, RUE SAINT-FLORENTIN PARIS, 78001 FRANCE	27350	09/22/2009	Lehman Brothers Special Financing Inc.	Secured	\$38,756,999.00*	Unsecured	\$38,756,999.00*
32	SUMITOMO MITSUI BANKING CORPORATION ATTN OFFICE OF THE GENERAL COUNSEL 277 PARK AVENUE NEW YORK, NY 10172	26228	09/21/2009	Lehman Brothers Holdings Inc.	Secured Unsecured Subtotal	\$528,927,788.12* Undetermined \$528,927,788.12	Unsecured	\$528,927,788.12*
33	WESTERN ASSET CORE PLUS BOND PORTFOLIO C/O WESTERN ASSET MANAGEMENT COMPANY ATTN: LEGAL DEPT. W-984 385 E. COLORADO BLVD. PASADENA, CA 91101	20874	09/21/2009	Lehman Brothers Holdings Inc.	Secured Unsecured Subtotal	\$34,060,280.29 \$0.00 \$34,060,280.29	Unsecured	\$34,060,280.29

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 34: EXHIBIT 1 - MISCLASSIFIED CLAIMS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
34	WESTERN ASSET CORE PLUS BOND PORTFOLIO C/O WESTERN ASSET MANAGEMENT COMPANY ATT: LEGAL DEPT W-984 385 E. COLORADO BLVD PASADENA, CA 91101	21005	09/21/2009	Lehman Brothers Special Financing Inc.	Secured Unsecured Subtotal	\$34,060,280.29 \$0.00 \$34,060,280.29	Unsecured	\$34,060,280.29
35	YASUDA US MARKET NEUTRAL FUND ATTN: ARMEEN BHESANIA C/O UBS FUNDS SERVICES 154 UNIVERSITY AVENUE TORONTO, ON M5H 3Y9 CANADA	22900	09/21/2009	Lehman Brothers Holdings Inc.	Priority Secured Unsecured Subtotal	Undetermined \$29,993,659.82* Undetermined \$29,993,659.82	Unsecured	\$29,993,659.82*
					TOTAL	\$5,401,153,652.80	TOTAL	\$5,401,153,652.80

* - Indicates claim contains unliquidated and/or undetermined amounts

EXHIBIT 2

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 34: EXHIBIT 2 - MISCLASSIFIED CLAIMS - WITHDRAWN OBJECTIONS

	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	ASSERTED AMOUNT	CLASS	MODIFIED AMOUNT
1	CITIGROUP GLOBAL MARKETS LTD JULIA ELLIOTT CITIGROUP CENTRE, CANADA SQUARE CANARY WHARF LONDON, E14 5LB UNITED KINGDOM	29881	09/22/2009	Lehman Brothers Special Financing Inc.	Secured	\$232,423,044.00*	Unsecured	\$232,423,044.00*
2	DAI-ICHI MUTUAL LIFE INSURANCE COMPANY, THE 13-1, YURAKUCHO 1-CHOUME CHIYODA-KU TOKYO, 100-8411 JAPAN	65943	12/15/2009	Lehman Brothers Holdings Inc.	Secured	\$30,101,426.54*	Unsecured	\$30,101,426.54*
3	QUANTUM PARTNERS LDC C/O CURACAO INTERNATIONAL TRUST COMPANY N.V. KAYA FLAMBOYAN 9 PO BOX 812 CURACAO, NETHERLANDS ANTILLES	31590	09/22/2009	Lehman Brothers Holdings Inc.	Administrative Priority Secured Subtotal	Undetermined Undetermined \$35,784,818.95* \$35,784,818.95	Unsecured	\$35,784,818.95*
4	U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: PAMELA WIEDER, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107-2292	23463	09/21/2009	Lehman Commercial Paper Inc.	Administrative Secured Unsecured Subtotal	Undetermined \$5,000,000,000.00* \$30,320.84* \$5,000,030,320.84	Unsecured	\$5,000,030,320.84*
5	U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: PAMELA WIEDER, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107-2292	23465	09/21/2009	Lehman Brothers Special Financing Inc.	Secured Unsecured Subtotal	\$5,000,000,000.00* \$30,320.84* \$5,000,030,320.84	Unsecured	\$5,000,030,320.84*

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 34: EXHIBIT 2 - MISCLASSIFIED CLAIMS - WITHDRAWN OBJECTIONS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
6	U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: PAMELA WIEDER, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107-2292	23466	09/21/2009	Lehman Brothers Special Financing Inc.	Secured Unsecured	\$5,000,027,168.34* Undetermined	Unsecured	\$5,000,027,168.34*
					Subtotal	\$5,000,027,168.34		
7	U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: PAMELA WIEDER, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107-2292	23467	09/21/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	\$5,000,027,168.34* Undetermined	Unsecured	\$5,000,027,168.34*
					Subtotal	\$5,000,027,168.34		
8	U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: PAMELA WIEDER, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107-2292	23468	09/21/2009	Lehman Commercial Paper Inc.	Secured Unsecured	\$5,000,000,000.00* Undetermined	Unsecured	\$5,000,000,000.00*
					Subtotal	\$5,000,000,000.00		
					TOTAL	\$25,298,424,267.85	TOTAL	\$25,298,424,267.85

* - Indicates claim contains unliquidated and/or undetermined amounts

EXHIBIT 3

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 34: EXHIBIT 3 - MISCLASSIFIED CLAIMS - ADJOURNED OBJECTIONS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
1	ING BELGIUM S.A./N.V. ATTN: C. WYCKMANS MARNIXLAAN 24 BRUSSELS, 1000 BELGIUM	10349	09/04/2009	Lehman Brothers Holdings Inc.	Secured	\$57,479,855.91	Unsecured	\$57,479,855.91
2	ING BELGIUM S.A./N.V. ATTN: C. WYCKMANS MARNIXLAAN 24 BRUSSELS, 1000 BELGIUM	10350	09/04/2009	Lehman Brothers Special Financing Inc.	Secured	\$57,479,855.91	Unsecured	\$57,479,855.91
3	JOHN DEERE PENSION TRUST C/O HODGSON RUSS, LLP ATTN: DEBORAH J. PIAZZA, ESQ. 60 EAST 42ND STREET, 37TH FLOOR NEW YORK, NY 10165-0150	25018	09/21/2009	Lehman Brothers Holdings Inc.	Secured	\$48,986,905.62	Unsecured	\$48,986,905.62
4	U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: TIMOTHY PILLAR, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107-2292	19877	09/21/2009	Lehman Brothers Holdings Inc.	Secured Unsecured Subtotal	\$50,076,232.09* Undetermined \$50,076,232.09	Unsecured	\$50,076,232.09*
5	U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: TIMOTHY PILLAR, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107-2292	20474	09/21/2009	Lehman Brothers Holdings Inc.	Secured Unsecured Subtotal	\$49,236,363.00* Undetermined \$49,236,363.00	Unsecured	\$49,236,363.00*
6	U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: TIMOTHY PILLAR, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107-2292	20484	09/21/2009	Lehman Brothers Holdings Inc.	Secured	\$40,829,752.00*	Unsecured	\$40,829,752.00*

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 34: EXHIBIT 3 - MISCLASSIFIED CLAIMS - ADJOURNED OBJECTIONS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
7	U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: PAMELA WIEDER, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107-2292	23459	09/21/2009	Lehman Commercial Paper Inc.	Administrative	Undetermined	Unsecured	\$1,155,966,517.41*
					Secured	\$1,155,904,855.00*		
					Unsecured	\$61,662.41*		
					Subtotal	\$1,155,966,517.41		
					TOTAL	\$1,460,055,481.94	TOTAL	\$1,460,055,481.94

* - Indicates claim contains unliquidated and/or undetermined amounts